



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: FORT ATKINSON WATER UTILITY

Principal Office: 101 N. MAIN ST.  
FORT ATKINSON, WI 53538

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** FORT ATKINSON WATER UTILITY**Utility Address:** 101 N. MAIN ST.  
FORT ATKINSON, WI 53538**When was utility organized?** 1/1/1901**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR JOHN WILMET**Title:** CITY MANAGER**Office Address:**101 N. MAIN STREET  
FORT ATKINSON, WI 53538**Telephone:** (414) 563 - 7760**Fax Number:** (414) 563 - 7776**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR RUSS A HISSOM CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE AND COMPANY LLP4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 5370**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** rhissom@virchowkrause.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR RUSS A HISSOM CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE AND COMPANY LLP4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** rhissom@virchowkrause.com**Date of most recent audit report:** 2/9/1999**Period covered by most recent audit:** 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** ROBERT MARTIN**Title:** CITY MANAGER**Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Name:** ROGER SHERMAN**Title:** DIRECTOR**Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

LAVERN BEHRENS, PRESIDENT

GORDON DAY, JR

BILL FLOOD

BRUCE JOHNSTON

KEN PATTOW

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PKWY

P.O. BOX 7398

MADISON, WI 53707

**Contact Person:** MR RUS A HISSOM, CPA

**Title:** PARTNER

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** rhissom@virchowkrause.com

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	904,589	864,900	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	514,900	497,499	<b>2</b>
Depreciation Expense (403)	130,011	101,509	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	143,338	129,542	<b>5</b>
<b>Total Operating Expenses</b>	<b>788,249</b>	<b>728,550</b>	
<b>Net Operating Income</b>	<b>116,340</b>	<b>136,350</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>116,340</b>	<b>136,350</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	19,301	33,078	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>19,301</b>	<b>33,078</b>	
<b>Total Income</b>	<b>135,641</b>	<b>169,428</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>135,641</b>	<b>169,428</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	61,513	69,766	<b>14</b>
Amortization of Debt Discount and Expense (428)	3,597	4,042	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	58,049	39,363	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>123,159</b>	<b>113,171</b>	
<b>Net Income</b>	<b>12,482</b>	<b>56,257</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,306,183	2,261,486	<b>20</b>
Balance Transferred from Income (433)	12,482	56,257	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	11,560	11,560	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,307,105</b>	<b>2,306,183</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest Income	19,301	5
<b>Total (Acct. 419):</b>	19,301	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
Interest paid to muni.	11,560	10
<b>Total (Acct. 435)--Debit:</b>	11,560	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	904,589	0	0	0	<b>904,589</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>904,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>904,589</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	158,444		<b>158,444</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	6,986		<b>6,986</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	402		<b>402</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>165,832</b>	<b>0</b>	<b>165,832</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,063,376	6,631,980	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,459,201	1,430,769	<b>2</b>
<b>Net Utility Plant</b>	<b>5,604,175</b>	<b>5,201,211</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	149,030	156,909	<b>6</b>
Special Funds (125)	396,379	340,196	<b>7</b>
<b>Total Other Property and Investments</b>	<b>545,409</b>	<b>497,105</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	84,063	313,220	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	80,441	82,127	<b>11</b>
Other Accounts Receivable (143)	8,613	9,804	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	18,424	14,495	<b>14</b>
Materials and Supplies (150)	32,761	35,142	<b>15</b>
Prepayments (165)	0	4,269	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>224,302</b>	<b>459,057</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	9,900	13,497	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	20,771	8,454	<b>20</b>
<b>Total Deferred Debits</b>	<b>30,671</b>	<b>21,951</b>	
<b>Total Assets and Other Debits</b>	<b>6,404,557</b>	<b>6,179,324</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	256,902	256,902	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,307,105	2,306,183	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,564,007</b>	<b>2,563,085</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	735,000	850,000	<b>24</b>
Advances from Municipality (223)	1,109,900	1,134,450	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,844,900</b>	<b>1,984,450</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	25,652	67,269	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	133,708	119,509	<b>31</b>
Interest Accrued (237)	47,029	39,343	<b>32</b>
Other Current and Accrued Liabilities (238)	2,771	7,303	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>209,160</b>	<b>233,424</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)	39,199	46,050	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>39,199</b>	<b>46,050</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,747,291	1,352,315	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>6,404,557</b>	<b>6,179,324</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,051,057	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	12,319				<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>7,063,376</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,459,201	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>1,459,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,604,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,430,769				<b>1,430,769</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	130,011				<b>130,011</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,567				<b>10,567</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,001				<b>1,001</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Depreciation cleared	2,057				<b>2,057</b>	<b>12</b>
<b>Total credits</b>	<b>143,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>143,636</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	111,097				<b>111,097</b>	<b>15</b>
Cost of removal	4,107				<b>4,107</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>115,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,204</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,459,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,459,201</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	32,761	35,142	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>32,761</b>	<b>35,142</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1988 MRB's	3,597	428	9,900	1
<b>Total</b>			<b>9,900</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	428	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	256,902	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>256,902</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 Mortgage revenue bonds	08/01/1988	08/01/2003	7.00%	735,000	1
<b>Total Bonds (Account 221):</b>				<b>735,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1997 G.O. Debt	10/15/1997	10/15/2016	5.00%	987,000	<b>1</b>
1996 G.O Debt	07/15/1996	07/15/2003	5.00%	122,900	<b>2</b>
<b>Total for Account 223</b>				<b><u>1,109,900</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	119,509	1
<b>Accruals:</b>		
Charged water department expense	133,708	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>133,708</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	119,509	6
Social Security taxes		7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>119,509</b>	
<b>Balance end of year</b>	<b>133,708</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1988 Mortgage revenue bonds	27,117	61,513	65,087	23,543	1
<b>Subtotal</b>	<b>27,117</b>	<b>61,513</b>	<b>65,087</b>	<b>23,543</b>	
<b>Advances from Municipality (223)</b>					
1986	0			0	2
1996 Advance	1,917	7,036	6,044	2,909	3
1997 Advance	10,309	51,013	40,745	20,577	4
<b>Subtotal</b>	<b>12,226</b>	<b>58,049</b>	<b>46,789</b>	<b>23,486</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>39,343</b>	<b>119,562</b>	<b>111,876</b>	<b>47,029</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,352,315	0	0	0	0	<b>1,352,315</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	43,268					<b>43,268</b>	<b>2</b>
For Mains	306,707					<b>306,707</b>	<b>3</b>
<b>Other (specify):</b>							
Hydrants	53,819					<b>53,819</b>	<b>4</b>
Spectrometer	1,500					<b>1,500</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
Reduction in special assessments due to overcharges in prior years	10,318					<b>10,318</b>	<b>6</b>
<b>Balance End of Year</b>	<b>1,747,291</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,747,291</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>7</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
General Special Assessments	36,243	2
Deferred Special Assessments	112,787	3
<b>Total (Acct. 124):</b>	<b>149,030</b>	
<b>Special Funds (125):</b>		
Redemption Account	327,091	4
Depreciation Account	69,288	5
<b>Total (Acct. 125):</b>	<b>396,379</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	80,441	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>80,441</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
Miscellaneous	8,613	13
<b>Total (Acct. 143):</b>	<b>8,613</b>	
<b>Receivables from Municipality (145):</b>		
Items placed on tax roll	18,424	14
<b>Total (Acct. 145):</b>	<b>18,424</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
Armenia Street project	20,771	17
<b>Total (Acct. 183):</b>	<b>20,771</b>	
<b>Payables to Municipality (233):</b>		
NONE		18
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	6,427,843	0	0	0	<b>6,427,843</b>	<b>1</b>
Materials and Supplies	33,951	0	0	0	<b>33,951</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,444,985	0	0	0	<b>1,444,985</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,549,803	0	0	0	<b>1,549,803</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,467,006</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,467,006</b>	
Net Operating Income	116,340	0	0	0	<b>116,340</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.36%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.36%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	256,902	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,306,644	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,563,546</b>	
<b>Net Income</b>		
Net Income	12,482	5
<b>Percent Return on Proprietary Capital</b>	<b>0.49%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

The utility has submitted an application to increase rates.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

May 6, 1999

Mr. John Wilmet, City Manager  
City of Fort Atkinson Water Utility  
101 North Main Street  
Fort Atkinson, WI 53538

1998 Analytical Review DWCCA-2060-PJL

Dear Mr. Wilmet:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	889,685	1
<b>Total Sales of Water</b>	<b>889,685</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	5,048	2
Miscellaneous Service Revenues (471)	750	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,106	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>14,904</b>	
<b>Total Operating Revenues</b>	<b>904,589</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	10,400	8
Pumping Expenses (620-625)	104,142	9
Water Treatment Expenses (630-635)	19,105	10
Transmission and Distribution Expenses (640-655)	160,454	11
Customer Accounts Expenses (901-904)	31,814	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	188,985	14
<b>Total Operation and Maintenance Expenses</b>	<b>514,900</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	130,011	15
Amortization Expense (404-407)		16
Taxes (408)	143,338	17
<b>Total Other Operating Expenses</b>	<b>273,349</b>	
<b>Total Operating Expenses</b>	<b>788,249</b>	
<b>NET OPERATING INCOME</b>	<b>116,340</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	2	22,600	3,382	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>22,600</b>	<b>3,382</b>	
Metered Sales to General Customers (461)				
Residential	3,729	225,460	371,361	4
Commercial	409	110,966	123,439	5
Industrial	29	234,099	167,811	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,167</b>	<b>570,525</b>	<b>662,611</b>	
Private Fire Protection Service (462)	48		17,875	7
Public Fire Protection Service (463)	1		190,323	8
Other Sales to Public Authorities (464)	28	15,414	15,494	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,246</b>	<b>608,539</b>	<b>889,685</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	190,323	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>190,323</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,048	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,048</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Hook ups, reconnection, etc.	750	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>750</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	9,106	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>9,106</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	1,946	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	8,454	4
<b>Total Source of Supply Expenses</b>	<b>10,400</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	22,757	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	68,609	7
Operation Supplies and Expenses (623)	555	8
Maintenance of Pumping Plant (625)	12,221	9
<b>Total Pumping Expenses</b>	<b>104,142</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	8,840	10
Chemicals (631)	7,488	11
Operation Supplies and Expenses (632)	272	12
Maintenance of Water Treatment Plant (635)	2,505	13
<b>Total Water Treatment Expenses</b>	<b>19,105</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	55,604	14
Operation Supplies and Expenses (641)	18,649	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,453	16
Maintenance of Mains (651)	50,996	17
Maintenance of Services (652)	12,526	18
Maintenance of Meters (653)	6,469	19
Maintenance of Hydrants (654)	12,757	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>160,454</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,600	22
Accounting and Collecting Labor (902)	16,040	23
Supplies and Expenses (903)	11,174	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>31,814</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	70,059	27
Office Supplies and Expenses (921)	4,420	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	16,964	30
Property Insurance (924)	2,083	31
Injuries and Damages (925)	10,227	32
Employee Pensions and Benefits (926)	49,504	33
Regulatory Commission Expenses (928)	9,139	34
Miscellaneous General Expenses (930)	3,383	35
Transportation Expenses (933)	19,948	36
Maintenance of General Plant (935)	3,258	37
<b>Total Administrative and General Expenses</b>	<b>188,985</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>514,900</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		133,708	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,007	<b>2</b>
<b>Net property tax equivalent</b>		<b>129,701</b>	
Social Security		12,686	<b>3</b>
PSC Remainder Assessment		951	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>143,338</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.256688				3
County tax rate	mills		5.047643				4
Local tax rate	mills		10.648153				5
School tax rate	mills		13.785350				6
Voc. school tax rate	mills		1.899745				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.637579</b>				10
Less: state credit	mills		0.739363				11
<b>Net tax rate</b>	mills		<b>30.898216</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>10.648153</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.685095</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>26.333248</b>				17
<b>Total Tax Rate</b>	mills		<b>31.637579</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.832341</b>				19
<b>Total tax net of state credit</b>	mills		<b>30.898216</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>25.717846</b>				21
Utility Plant, Jan. 1	\$	<b>6,631,980</b>	6,631,980				22
Materials & Supplies	\$	<b>35,142</b>	35,142				23
<b>Subtotal</b>	\$	<b>6,667,122</b>	<b>6,667,122</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>6,667,122</b>	<b>6,667,122</b>				26
Assessment Ratio	dec.		0.779800				27
<b>Assessed Value</b>	\$	<b>5,199,022</b>	<b>5,199,022</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>25.717846</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>133,708</b>	<b>133,708</b>				30
Tax Equivalent per 1994 PSC Report	\$	119,509					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>133,708</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	24,080		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	159,506		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>183,586</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	162,396		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	316,450		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,235		20
<b>Total Pumping Plant</b>	<b>488,081</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	63,826		23
<b>Total Water Treatment Plant</b>	<b>63,826</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	7,026		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			24,080	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			159,506	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>183,586</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			162,396	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			316,450	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,235	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>488,081</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			63,826	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>63,826</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			7,026	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	943,746		26
Transmission and Distribution Mains (343)	2,201,607	1,048,182	27
Fire Mains (344)	0		28
Services (345)	503,670	150,984	29
Meters (346)	401,751	47,443	30
Hydrants (348)	339,874	106,102	31
Other Transmission and Distribution Plant (349)	2,265		32
<b>Total Transmission and Distribution Plant</b>	<b>4,399,939</b>	<b>1,352,711</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,000		33
Structures and Improvements (390)	315,659		34
Office Furniture and Equipment (391)	29,546		35
Computer Equipment (391.1)	22,793		36
Transportation Equipment (392)	91,206	3,000	37
Stores Equipment (393)	9,669		38
Tools, Shop and Garage Equipment (394)	63,529	313	39
Laboratory Equipment (395)	9,233	1,500	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,378		42
SCADA Equipment (397.1)	119,185		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>669,198</b>	<b>4,813</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,804,630</b>	<b>1,357,524</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,804,630</b>	<b>1,357,524</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			<b>943,746</b>	<b>26</b>
Transmission and Distribution Mains (343)	90,512		<b>3,159,277</b>	<b>27</b>
Fire Mains (344)			<b>0</b>	<b>28</b>
Services (345)	5,106		<b>649,548</b>	<b>29</b>
Meters (346)	10,680		<b>438,514</b>	<b>30</b>
Hydrants (348)	1,489		<b>444,487</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>2,265</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>107,787</b>	<b>0</b>	<b>5,644,863</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			<b>2,000</b>	<b>33</b>
Structures and Improvements (390)			<b>315,659</b>	<b>34</b>
Office Furniture and Equipment (391)	860		<b>28,686</b>	<b>35</b>
Computer Equipment (391.1)			<b>22,793</b>	<b>36</b>
Transportation Equipment (392)	2,450		<b>91,756</b>	<b>37</b>
Stores Equipment (393)			<b>9,669</b>	<b>38</b>
Tools, Shop and Garage Equipment (394)			<b>63,842</b>	<b>39</b>
Laboratory Equipment (395)			<b>10,733</b>	<b>40</b>
Power Operated Equipment (396)			<b>0</b>	<b>41</b>
Communication Equipment (397)			<b>6,378</b>	<b>42</b>
SCADA Equipment (397.1)			<b>119,185</b>	<b>43</b>
Miscellaneous Equipment (398)			<b>0</b>	<b>44</b>
Other Tangible Property (399)			<b>0</b>	<b>45</b>
<b>Total General Plant</b>	<b>3,310</b>	<b>0</b>	<b>670,701</b>	
<b>Total utility plant in service directly assignable</b>	<b>111,097</b>	<b>0</b>	<b>7,051,057</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>46</b>
<b>Total utility plant in service</b>	<b>111,097</b>	<b>0</b>	<b>7,051,057</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			50,127	50,127	1
February			46,758	46,758	2
March			50,871	50,871	3
April			52,553	52,553	4
May			51,419	51,419	5
June			53,090	53,090	6
July			60,011	60,011	7
August			54,746	54,746	8
September			54,419	54,419	9
October			51,209	51,209	10
November			46,217	46,217	11
December			47,414	47,414	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>618,834</b>	<b>618,834</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				618,834	16
Less: Water sold				608,539	17
Losses and unaccounted for				10,295	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,358	21
Date of maximum: 7/17/1998					22
Cause of maximum:					23
Warm, dry conditions.					
Minimum gallons pumped by all methods in any one day during reporting year				869	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				1,168,697	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
DEEPWELL (N. WATER ST., WEST)	3	1,067	15	1,447,200	Yes	<b>1</b>
DEEPWELL (N. WATER ST., EAST)	4	1,030	15	969,120	No	<b>2</b>
DEEPWELL (GROVE ST., JONES PL)	5	1,030	15	1,366,560	Yes	<b>3</b>
DEEPWELL (ZAFFKE ST., CLOUTIER)	6	1,015	15	1,841,760	Yes	<b>4</b>
DEEPWELL (JAMES WAY)	7	984	17	1,569,600	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	HIGH SERVICE 302	HIGH SERVICE 303	HIGH SERVICE 304	<b>1</b>
Location	37 N. WATER	37 N. WATER	37 N. WATER	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	AURORA	AURORA	AURORA	<b>5</b>
Year Installed	1972	1972	1972	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,000	1,000	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	L. ALLIS	L. ALLIS	L. ALLIS	<b>9</b>
Year Installed	1972	1972	1972	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	30	40	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	HIGH SERVICE 501	HIGH SERVICE 502		<b>14</b>
Location	GROVE ST., JONES PARK	GROVE ST., JONES PARK		<b>15</b>
Purpose	B	B		<b>16</b>
Destination	D	D		<b>17</b>
Pump Manufacturer	FAIRBANKS / MORSE	FAIRBANKS / MORSE		<b>18</b>
Year Installed	1980	1980		<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>20</b>
Actual Capacity (gpm)	562	774		<b>21</b>
Pump Motor or Standby Engine Mfr	WEST	WEST		<b>22</b>
Year Installed	1980	1980		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	60	60		<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	2	3	MAIN STATION	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	4
				5
Year constructed	1969	1989	1991	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	OTHER	8
				9
Elevation difference in feet (See Headnote 3.)	68	123	13	10
Total capacity in gallons	585,000	500,000	250,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER	POWDER	POWDER	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	CENTRAL FACILITIES	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000	8.0000	8.0000	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	2,772	0	0	0	2,772	1
M	D	1.500	1,954	0	0	0	1,954	2
M	D	2.000	8,755	0	380	0	8,375	3
M	D	3.000	1,452	0	0	0	1,452	4
M	D	4.000	45,539	0	3,575	0	41,964	5
A	D	6.000	3,136	0	0	0	3,136	6
M	D	6.000	122,841	1,236	1,950	0	122,127	7
A	D	8.000	0	0	0	0	0	8
M	D	8.000	86,850	5,047	1,990	0	89,907	9
P	D	8.000	1,120	0	0	0	1,120	10
A	D	10.000	325	0	0	0	325	11
M	D	10.000	18,941	372	2,381	0	16,932	12
A	S	12.000	1,000	0	0	0	1,000	13
M	D	12.000	5,441	0	0	0	5,441	14
M	D	16.000	9,242	0	0	0	9,242	15
<b>Total Within Municipality</b>			<b>309,368</b>	<b>6,655</b>	<b>10,276</b>	<b>0</b>	<b>305,747</b>	
<b>Total Utility</b>			<b>309,368</b>	<b>6,655</b>	<b>10,276</b>	<b>0</b>	<b>305,747</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,356	0	1	0	2,355	6	1
L	0.750	363	0	2	0	361	5	2
M	1.000	1,122	72	0	0	1,194	143	3
L	1.250	2	0	0	0	2		4
L	1.500	2	0	0	0	2		5
M	1.500	121	3	0	0	124	27	6
L	2.000	11	0	0	0	11		7
M	2.000	87	14	0	0	101	21	8
M	3.000	4	0	0	0	4		9
M	4.000	26	1	0	0	27	2	10
M	6.000	5	2	0	0	7		11
M	8.000	1	0	0	0	1		12
<b>Total Utility</b>		<b>4,100</b>	<b>92</b>	<b>3</b>	<b>0</b>	<b>4,189</b>	<b>204</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,001	450	261	0	4,190	329	1
0.750	60	0	6	0	54	8	2
1.000	107	10	5	0	112	5	3
1.500	44	0	1	0	43	6	4
2.000	33	5	2	0	36	9	5
3.000	7	1	3	0	5	1	6
4.000	5	0	0	0	5	0	7
6.000	2	0	0	0	2	0	8
<b>Total:</b>	<b>4,259</b>	<b>466</b>	<b>278</b>	<b>0</b>	<b>4,447</b>	<b>358</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,675	268	4	4	0	239	4,190	1
0.750	46	6	0	0	0	2	54	2
1.000	1	95	4	7	0	5	112	3
1.500	0	27	8	3	0	5	43	4
2.000	0	16	5	6	0	9	36	5
3.000	0	1	3	1	0	0	5	6
4.000	0	1	3	1	0	0	5	7
6.000	0	0	2	0	0	0	2	8
<b>Total:</b>	<b>3,722</b>	<b>414</b>	<b>29</b>	<b>22</b>	<b>0</b>	<b>260</b>	<b>4,447</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	363	17	18		362	2
<b>Total Fire Hydrants</b>	<b>363</b>	<b>17</b>	<b>18</b>	<b>0</b>	<b>362</b>	
<b>Flushing Hydrants</b>						
	67				67	3
<b>Total Flushing Hydrants</b>	<b>67</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	430
Number of distribution system valves end of year:	885
Number of distribution valves operated during year:	301

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

Additions financed by utility and developers.

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### Water Services (Page W-16)

Additions paid for by the utility and developers.

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### Hydrants and Distribution System Valves (Page W-18)

Hydrant additions paid for by the utility and developers.

Distribution system valves operated during the year was less than 50% due to limited staff. The utility expects to add a new employee next year which should enable the utility to operate more valves in 1999.

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